

Property Taxes

TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2002

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate ^a	Net revenue (In thousands)	Rate ^a	Net revenue (In thousands)
1	2	3	4	5	6
2002	\$452.0	2.9%	\$13,742	—	—
2001	575.7	2.9	19,656	—	—
2000	909.1	2.9	26,026	—	—
1999	763.8	2.9	23,249	—	—
1998	759.0	2.9	22,815	—	—
1997	867.7	2.9	26,282	—	—
1996	920.9	2.9	26,707	—	—
1995	945.3	2.9	27,415	—	—
1994	1,103.1	2.9	31,991	—	—
1993	1,272.3	2.9	36,897	—	—
1992	902.4	2.9	26,170	—	—
1991	661.8	2.9	19,192	—	—
1990	890.5	2.9	24,937	—	—
1989	762.7	2.9	21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— ^b	\$81
1982	296.1	2.9	9,004	5.2%	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 ^c	6.0	23,822 ^c	0.5	1,985 ^c

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B—TIMBER PRODUCTION^a STATISTICS, BY COUNTY, 2002

County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)	County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)
1	2	3	1	2	3
Amador	28.3	6,669	Plumas	79.8	17,507
Butte	63.4	18,056	San Mateo	2.9	1,176
Calaveras	48.5	13,080	Santa Cruz	9.1	4,074
Del Norte	23.9	9,645	Shasta	152.1	39,261
El Dorado	104.4	19,445	Sierra	33.3	6,592
Fresno	12.7	3,197	Siskiyou	187.2	40,458
Glenn	3.1	772	Sonoma	9.7	3,483
Humboldt	374.0	130,554	Tehama	65.2	17,336
Lassen	85.1	18,270	Trinity	81.1	23,313
Madera	5.9	1,125	Tulare	7.3	1,170
Mariposa	3.2	844	Tuolumne	63.2	14,363
Mendocino	97.7	29,479	Yuba	17.4	5,604
Modoc	29.1	4,330	Other ^d	2.6	981
Nevada	50.0	11,538	Totals	1,690.2	452,044
Placer	49.9	9,723			

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

d. Includes timber harvested in Alameda, Alpine, Kern, Lake, Los Angeles, Merced, Mono, Monterey, Napa, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Santa Clara, Solano, and Ventura counties.